

**IN THE UNITED STATES DISTRICT COURT FOR  
THE DISTRICT OF MINNESOTA**

**United States of America,**

Plaintiff,

v.

**Fifty Below Sales and Marketing,  
Inc.,**

Defendant.

Civil No. 0:06-cv-1112-ADM/LIB

**United States' Motion  
for the Appointment of a Receiver**

Fifty Below continues to disregard its court-ordered obligation to pay its employment taxes. Since June 30, 2010, Fifty Below has failed to make three of the payments called for by the payment plan that the company proposed in March 2010. That payment plan was adopted by this Court on April 6, 2012, when it denied, without prejudice, the United States' motion to appoint a receiver.<sup>1</sup> The payment plan called for Fifty Below to make a \$200,000 payment on June 29, a \$200,000 payment on July 30, and, approximately \$800,000 on August 3. None of these payments has been

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<sup>1</sup> See April 6, 2012, Amended Memorandum Opinion and Order (D. 88) at 8.

made, nor has Fifty Below made any effort to propose an alternative repayment plan. Instead, the company has focused its energies on moving its monies into different bank accounts to evade IRS levies and using bank accounts in the names of nominees.

The United States consequently moves this Court to appoint a receiver pursuant to 26 U.S.C. § 7402(a). The bases for this relief sought in this motion are set forth in the memorandum of law that accompanies this motion.

Dated: August 8, 2012

Respectfully submitted,  
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United States Attorney

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